

# Missouri State Income Tax Information

<b>State Abbreviation:</b>	MO
<b>State Tax Withholding State Code:</b>	29
<b>Basis For Withholding:</b>	State Exemptions and the amount of Federal Income Tax withheld each pay period.
<b>Acceptable Exemption Form:</b>	MO W-4
<b>Acceptable Exemption Data:</b>	S, M, N, H/Total Allowances Claimed
<b>TSP Deferred:</b>	Yes
<b>Special Coding:</b>	Determine the Total Number of Allowances Claimed field as follows: First position – S = Single; M = Married, One Spouse Working; N = Married, Both Spouses Working; H = Head of Household Second and Third Positions – Enter the total number of allowances claimed. If less than 10, precede with a zero.
<b>Additional Information:</b>	None

## Withholding Formula ►(Effective Pay Period 5, 2009)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
5. Determine the standard deduction by applying the following guideline and subtract this amount from the annual wages.

### If the Employee Is:

Single  
Married (One Spouse Working)  
Married (Both Spouses Working)  
Head of Household

### The Standard Deduction Is:

\$ ► 5,700  
11,400  
5,700  
8,350 ◄

6. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 5:

### If the Employee Is Claiming Status As:

Single, claiming 1 exemption  
Married, claiming 1 exemption  
Head of Household, claiming 1 exemption  
Claiming 2 exemptions and each additional exemption thereafter

### Then the Exemption Allowance Should Be:

\$ 2,100  
2,100  
3,500  
1,200

7. Multiply the biweekly Federal income tax withholding (calculated each pay period) by 26 to compute the annual Federal income tax withholding\* and subtract this amount from the result of step 6.

\* Maximum of \$5,000 for Single/Head of Household and Married (Both Spouses Working)  
Maximum of \$10,000 for Married (One Spouse Working)

8. Apply the taxable income computed in step 7 to the following table to obtain the annual Missouri tax withholding.

**Tax Withholding Table**

If the Amount of Taxable Income Is:		The Amount of Missouri Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$ 0	\$ 1,000	\$ 0	plus	1.5%	\$ 0
1,000	2,000	15	plus	2.0%	1,000
2,000	3,000	35	plus	2.5%	2,000
3,000	4,000	60	plus	3.0%	3,000
4,000	5,000	90	plus	3.5%	4,000
5,000	6,000	125	plus	4.0%	5,000
6,000	7,000	165	plus	4.5%	6,000
7,000	8,000	210	plus	5.0%	7,000
8,000	9,000	260	plus	5.5%	8,000
9,000	and over	315	plus	6.0%	9,000

9. Divide the annual Missouri tax withholding by 26 and round to the nearest dollar to obtain the biweekly Missouri tax withholding.